

EXHIBIT 20
Docket No. 6680-UR-117
(part 1 of 2)

**Response of
Wisconsin Power and Light Company
to
The Public Service Commission of Wisconsin
Data Request No. RAM-21B**

Docket Number: 6680-UR-117
 Date of Request: May 15, 2009
 Response Due: May 27, 2009
 Information Requested By: Ron Manke
 Date Responded: August 4, 2009
 Author: Marty Seitz / Ted Smith
 Author's Title: Mgr II Fin Planning & Analysis / Lead Analyst II
 Author's Telephone No.: (608) 458-3363 / (608) 458-3472
 Witness: (If other than Author)

Data Request No. RAM-21B:

Amortizations

1. ATCO/MISO Wheeling—Please provide the derivation of the deferred balance in the amount of \$(4,367,404).
2. Interest on Tax Deficiencies—Please provide a detailed analysis of the items comprising the 2007 activity of \$200,951 federal and \$175,442 state and the 2008 activity of \$(41,534) federal and \$107,023 state.
3. Baseload Deferral Pre –Certification—Please provide a detailed analysis and description of the items comprising 2008 costs in the amount of \$6,010,826.
4. Baseload Deferral Pre-Construction—Please provide a detailed analysis and description of the items comprising the total costs deferred in the amount of \$12,162,445.
5. Baseload Deferral--Wholesale—Please provide a detailed analysis and description of the items comprising the total of \$8,556,977 at 12/31/08 (you do not need to provide an analysis of pre-cert costs through 12/31/07 as this was provided and reviewed in UR-116).
6. Please provide the calculations supporting the Cedar Ridge net investment rate base deferral in the amount of \$(735,314) at 12/31/09.
7. Please provide the calculations supporting the Cedar Ridge depreciation deferral in the amount of \$(2,005,585).
8. Please provide a detailed analysis and description of the items comprising the total costs deferred excluding carrying costs in the amount of \$4,255,793 for Columbia 1&2, \$4,890,871 for Edge 4, \$4,938,728 for Edge 5, and \$1,799,211 for NED 1&2.
9. Please provide the derivation of EESA in the amount of \$(606,927).
10. SO2 Emissions Credit—Please indicate if WPL has received any auction proceeds in May of 2009. If so, please provide the amount by location, ie. Columbia, NED.

11. Please provide the derivation of the \$15,738,548 pension and OPEB deferral.
12. MGP Site Clean-up Costs—Regarding 2008 expenditures, please provide a description of what services Lakeshore Cleaners Inc. and GE Energy Management Services provide regarding MGP. Also provide at least two invoices from 2008 for each of these vendors.

Response:

1. Submitted in 21-A.
2. Submitted in 21-A.
3. Please refer to attached file [**UR-117 ND3 7-6-09 .xls**] for the Baseload Pre-Certification analysis.
4. Please refer to attached file in 3 above for the Baseload Pre-Construction analysis.
5. Please refer to attached file in 3 above for the Baseload Deferral Wholesale analysis.
6. Submitted in 21-A.
7. Submitted in 21-A.
8. Please refer to attached file [**RAM-21-8 Edge 4 CACP Public.xls**] for the Edgewater 4, [**RAM-21-8 Edge 5 CACP Public.xls**] for Edgewater 5, [**RAM-21-8 NED 1 & 2 CACP Public.xls**] for Nelson Dewey 1 & 2 and [**RAM-21-8 Col 1 & 2 CACP Public.xls**] for Columbia 1 & 2 CACP deferral analysis. Detailed confidential vendor payment data for all four generating facilities is included in attached file [**RAM-21B CONFIDENTIAL CACP and Vendor Payments .xls**]
9. Original EESA information was submitted in 21-A. Please refer to the attached file [**RAM-21-9 EESA.xls**] for updated information.
10. Submitted in 21-A.
11. Original pension and OPEB deferral information was submitted in 21-A. The attached file [**RAM21-11 2nd REVISED P&B Def.xls**] provides updated pension and OPEB information.

Lake Shore Cleaners provides MGP site maintenance work at the Fond Du Lac locations. The GE Energy Management Services was mislabeled and the vendor's correct name is Groundwater & Environmental Services (GES). GES

manages the annual Cost Model work for the MGP Program. The cost model is a probabilistic model that predicts environmental liabilities and aids WPL with program management. Please refer to the attached confidential file for invoice copies. In addition, per verbal request, the City of Fond Du Lac charges are for waste water discharge. Also, please refer to attached file [**RAM-21-12 MGP Update.xls**] for an updated MGP amortization schedule.

Supplemental Update Information:

During the rate case audit, a sales and use tax audit for WPL was completed. The results of the sales and use tax audit resulted in additional sales tax of \$250,599 being assessed (\$220,690 for electric and \$29,909 for gas). The attached file [**RAM-21 Supplemental Sales Tax Payment.xls**] provides additional information and support for the amortization, amount paid, allocation to retail utility service and an example invoice assessed additional sales taxes.